

Technical Session 1: Using tax gap estimation towards improving effectiveness of revenue administrations

Moderation by **Babatunde Oladapo**, Executive Secretary, West African Tax Administration Forum (WATAF)

Facilitation by the ATI Secretariat

Babatunde Oladapo, WATAF

Welcome and introduction

Agenda

Time	Item	Responsible
09:00h	Welcome and introduction	WATAF
09:10h	Tax gap analysis: methodologies, opportunities, and challenges	IMF
09:40h	Approach to tax gap estimation and benchmarking possibilities	World Bank
09:55h	Tax gaps in Zambia: VAT & CIT gap estimation using a bottom-up approach	Zambia & UNU-WIDER
10:10h	Q&A	WATAF
10:25h	Coffee break	
10:40h	VAT / CIT / PIT gap estimation: Country cases and breakaway groups	Kenya & Paraguay
11:40h	Nexus between Compliance Risk Management (CRM) and tax gap	WATAF
11:50h	Closing remarks and next steps	WATAF

Miguel Pecho, IMF's RA-GAP

**Methodologies, opportunities, and
challenges of VAT, CIT, and PIT gap
estimations in partner countries**

Silver Namunane, World Bank

Approach to tax gap estimation and benchmarking possibilities

Jonathan Msoni, ZRA &
Amina Ebrahim, UNU-WIDER

Zambia: VAT and CIT gap using a bottom-up approach

All members

Q&A session

Breakaway groups

**Deep dive on VAT, CIT, or PIT gap
estimation**

Deep dive on VAT / CIT / PIT

- How often does your RA plan to / will estimate this tax gap?
 - Which are / were the considerations for such a decision?
- Which challenges can you foresee or did your RA already experience in the tax gap estimation process? How did you handle them?
- Which are the reasons for your RA being or not being able to conduct tax gap estimation?

Joseph Sirengo, Kenya Revenue Authority

VAT gap

Diego Domínguez, SET Paraguay

CIT Gap

James Kerkulah, Consultant WATAF

Nexus between Compliance Risk Management (CRM) and tax gap

WATAF & ATI Secretariat

Closing remarks and next steps

Thank you for joining the technical session on tax gap!

We are looking forward to seeing you in the afternoon!

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